

111TH CONGRESS
1ST SESSION

H. R. 28

To amend the Internal Revenue Code of 1986 to increase the deduction for certain expenses of elementary and secondary school teachers to \$500 and to extend it through 2011.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 2009

Mrs. BIGGERT introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to increase the deduction for certain expenses of elementary and secondary school teachers to \$500 and to extend it through 2011.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as “Teacher Tax Reduction
5 Act of 2009”.

1 **SEC. 2. INCREASE AND EXTENSION OF DEDUCTION FOR**
2 **CERTAIN EXPENSES OF ELEMENTARY AND**
3 **SECONDARY SCHOOL TEACHERS.**

4 (a) IN GENERAL.—Subparagraph (D) of section
5 62(a)(2) of the Internal Revenue Code of 1986 (relating
6 to certain trade and business deductions of employees) is
7 amended—

8 (1) by striking “\$250” and inserting “\$500”,
9 and

10 (2) by striking “during 2002” and all that fol-
11 lows through “2009” and inserting “after 2001 and
12 before 2012”.

13 (b) EFFECTIVE DATE.—The amendment made by
14 subsection (a) shall apply to taxable years beginning after
15 December 31, 2008.

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